

Advanced Administrative Analysis Training

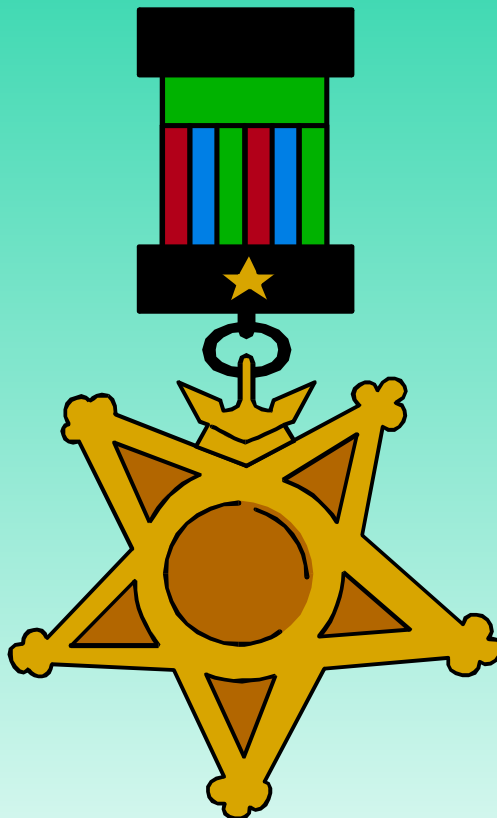


Marine Corps
Administrative Analysis
Team

Revised: 1

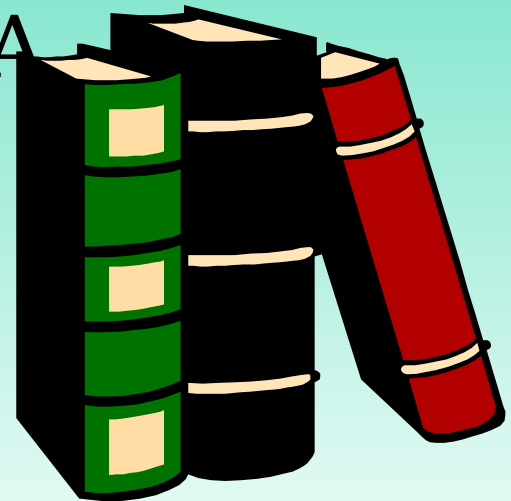
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COMBAT LEAVE BALANCES



Publications & References

- DFAS-KC 7220.31-R
- MCO P1080.40C
- DODFMR Volume 7A



DFAS-KC 7220.31R

- Effective 17 January 1991, payment for leave that accrues while serving in a designated combat zone warrants a Combat Zone Tax Exclusion (CZTE).
- Equivalent to zero tax for Enlisted Personnel and Warrant Officers.
- Commissioned Officers - The amount excluded from an officer's gross monthly taxable pay is the amount equal to the highest rate of basic pay for the senior enlisted member (E-9S) plus imminent danger pay, if entitled.

MCO P1080.40C

- Effective 1 January, 1996, any regular leave, taken or paid while serving in a designated combat zone or after leaving a combat zone will be first charged to a member's combat leave balance until it is exhausted, using the combat leave rule: First Leave Used is Combat Leave.
- When annual leave is reported or LSL is paid and the member has a CLB, the MCTFS will automatically reduce a member's CLB until it is reduced to zero.
- The CLB is displayed monthly in block 27 of the LES and a history is maintained on the Combat Leave 988 Remark.

Bonus Installments

- If Marine did not reenlist while in a CZTE area and receives an installment while in a CZTE area only that installment is not taxable.
- If Marine reenlists while in a CZTE area and receives a bonus, the initial installment and all future installments are not taxable.
 - *The same rules apply for Career Status Bonus payments

QUESTIONS?

